

EXHIBIT 19

Dear Valued MiTek Customer,

There have been numerous discussions recently about how to accurately describe the process through which a component manufacturer ("CM") receives truss designs sealed by professional engineers at MiTek.

This topic is extremely important because an innocent but inaccurate description of the process might lead to an unfounded charge against your company that it is engaged in the unlawful practice of engineering, or against one of MiTek's engineers that he/she is engaged in the illegal practice of "plan stamping," i.e., the sealing by a professional engineer of design work which has neither been prepared by the engineer nor by a person working under the engineer's responsible charge.

Here is my attempt at an accurate description of the process:

As you know, most **MiTek** plate customers have licensed **MiTek** software installed on their business computers into which they can input design parameters and internally generate preliminary truss designs. These preliminary designs are important for preparing meaningful truss quotes, for inventory analysis and other purposes.

In some states, for certain types of structures, a preliminary design prepared by the CM without professional engineer involvement may be all that is required for the building/approval process. This is a question of applicable law, building regulation and inspector discretion.

In other cases, however, a truss design bearing the professional seal of a professional engineer licensed in the applicable jurisdiction may be required. Unless the CM employs an engineer, the CM will often request such a sealed design from MiTek. It is at this step in the process where the need for accurate description becomes particularly critical.

In making a request to MiTek for a sealed truss design, the CM could simply call, fax or mail a request containing the appropriate design parameters to be used. More typically, however, the CM will first retrieve from storage on his computer an electronic data file constituting a preliminary design the CM has previously run as well as all design parameters input by the CM to generate such design. The CM will then use a "Send" program to electronically transmit over the internet a detailed request for a sealed truss design to MiTek. **Understanding how this Send program works is critical to a proper understanding and description of the process.**

Immediately before the Send program is activated to initiate the electronic transmission to MiTek, the CM will normally have an image of the preliminary design he previously prepared displayed on his local computer monitor. Accordingly, it is not surprising that many CM's assume that what happens when they activate the send program is that a full copy of the preliminary design will be sent to MiTek for review. However, this assumption is wrong!

What the Send program actually does is extract and transmit to MiTek only the design parameters which were input by the CM into his computer to generate the preliminary design. These transmitted parameters are automatically input into MiTek's computer at its engineering office to eliminate the possibility of data entry error, and then a design is run "from scratch" by MiTek's engineers. MiTek engineers have knowledge and complete control of the lumber values, plate properties and other design settings existing on MiTek's computer. Thus, when MiTek's engineers apply their professional seals to designs, they are sealing work which they have prepared, or which has been prepared under their direct supervision or control. They are not sealing preliminary designs generated by a CM at a location remote from MiTek's engineering office.

I hope this explanation helps to clarify the process.

Sincerely,

Scott Miller, P.E.

VP, Global Structural Component Technology